



## San Bernardino LAFCO Fiscal Indicators

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### **Big Bear Lake Fire Protection District**

Report Created:11/3/2016

The Big Bear Lake Fire Protection District is authorized by LAFCO to provide the following function: fire protection and emergency medical response. The district is a subsidiary district of the City of Big Bear Lake, in which the city council is the ex-officio board of directors of the district and is a member of the Big Bear Fire Authority (links below). The district reports its activities as governmental funds. The audits do not identify any debt obligations or Other Post Employment Benefits (OPEB) payments and obligations.

[City of Big Bear Lake](#)

[Big Bear Fire Authority](#)



## Big Bear Lake Fire Protection District

Report Created:11/3/2016

### Change in Assessed Value

#### Description

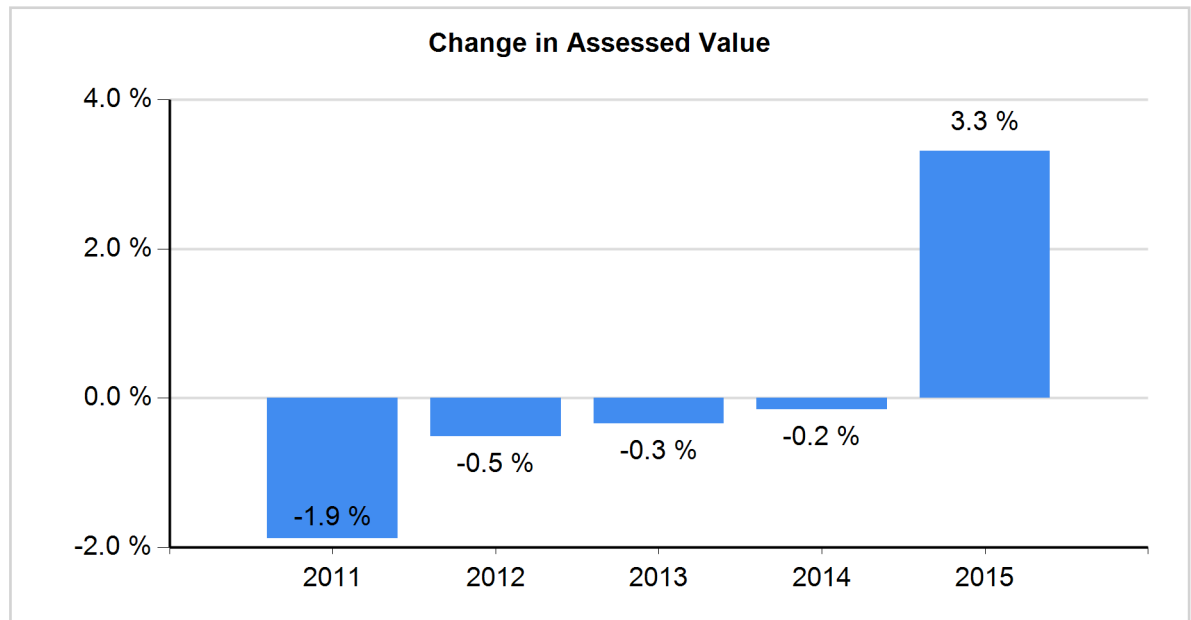
There is a correlation between assessed property value and the receipt of the general property tax levy.

#### Formula:

change in tax roll  
value/beginning tax  
roll value

#### Source:

County Auditor -  
Agency Net  
Valuations



2011	2012	2013	2014	2015
(\$43,790,800)	(\$11,885,216)	(\$7,935,330)	(\$3,463,382)	\$78,948,010
\$2,330,185,481	\$2,318,300,265	\$2,310,364,935	\$2,306,901,553	\$2,385,849,563
-1.9%	-0.5%	-0.3%	-0.2%	3.3%

#### Agency Response



## Big Bear Lake Fire Protection District

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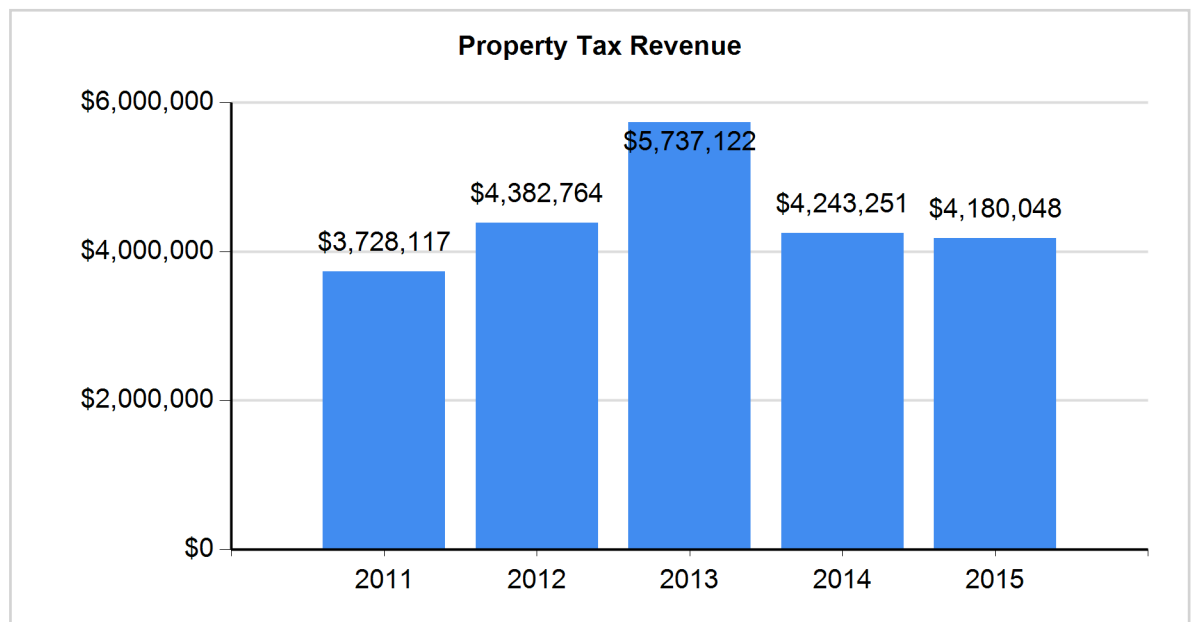
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## Big Bear Lake Fire Protection District

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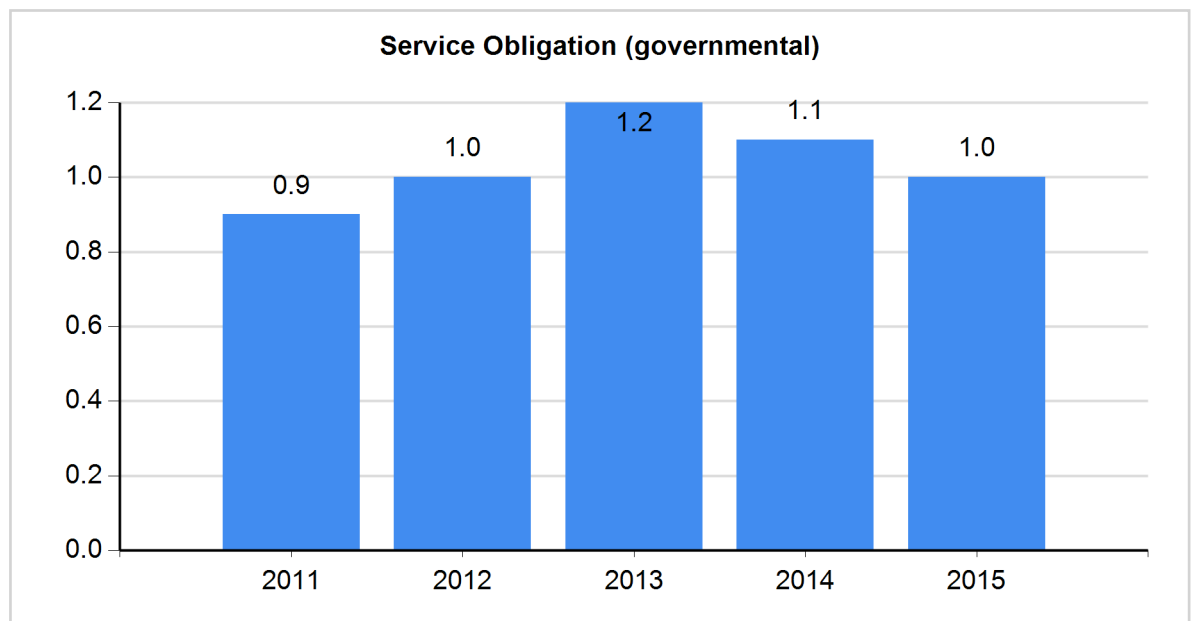
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$4,194,140	\$5,167,457	\$7,573,637	\$5,484,475	\$5,855,013
\$4,914,416	\$4,944,066	\$6,295,124	\$5,212,041	\$6,070,728
0.9	1.0	1.2	1.1	1.0

#### Agency Response



## Big Bear Lake Fire Protection District

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### Liquidity

#### Description

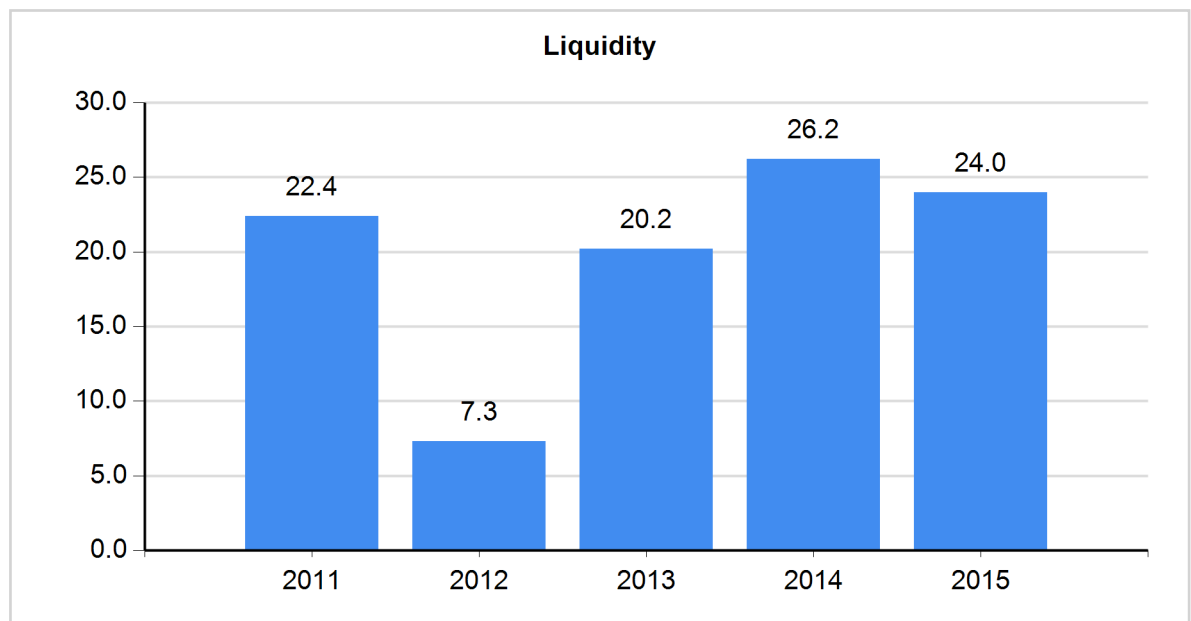
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$3,654,024	\$3,694,821	\$4,994,076	\$5,371,239	\$5,112,903
\$163,443	\$505,305	\$246,846	\$204,643	\$213,206
22.4	7.3	20.2	26.2	24.0

### Agency Response



## Big Bear Lake Fire Protection District

Report Created:11/3/2016

### Pension Payments

#### Description

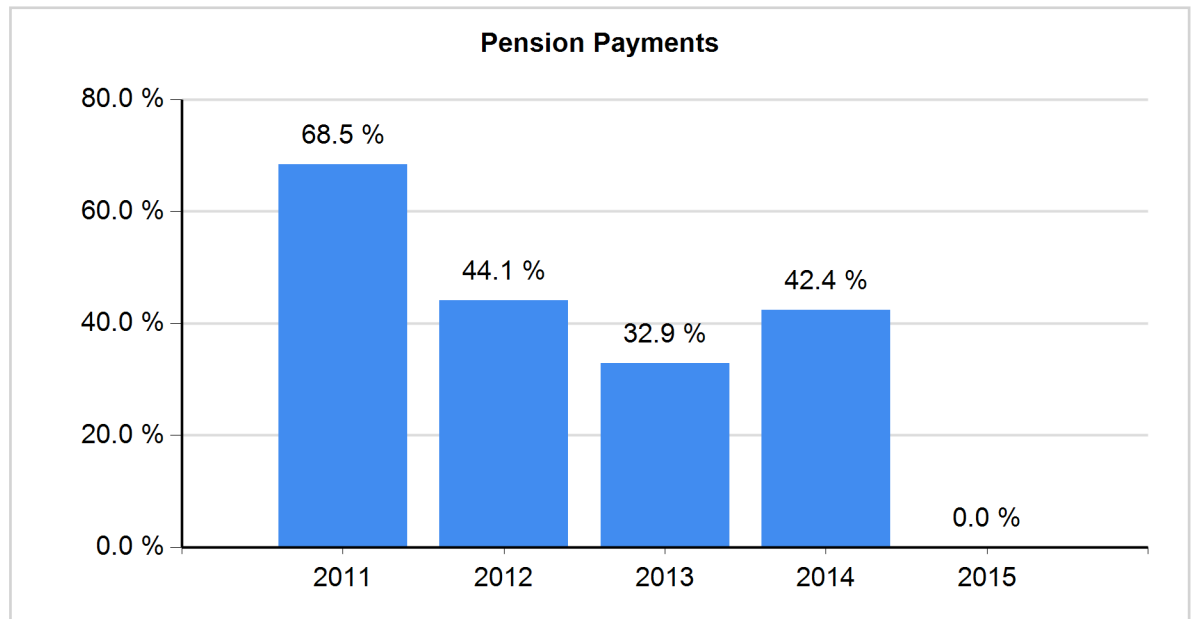
This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

#### Formula:

annual pension  
cost/total revenue

#### Source:

Notes; Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$2,872,000	\$2,279,000	\$2,494,850	\$2,326,567	-
\$4,194,140	\$5,167,457	\$7,573,637	\$5,484,475	\$5,855,013
68.5%	44.1%	32.9%	42.4%	0.0%

### Agency Response